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8 **IN THE UNITED STATES DISTRICT COURT FOR THE**
9 **WESTERN DISTRICT OF WASHINGTON**
10 **AT TACOMA**

11 UNITED STATES OF AMERICA,

12 Plaintiff,

13 v.

14 WILLIAM A. TACKER, JR.; JAMI L.
15 TACKER; AMERICAN GENERAL
16 FINANCIAL SERVICES, INC.; PORTFOLIO
17 RECOVERY ASSOCIATES, LLC;
18 ACCOUNTS RECEIVABLE, INC.; EQUABLE
19 ASCENT FINANCIAL, LLC; CACH, LLC;
20 MIDLAND FUNDING, LLC; BENEFICIAL
21 WASHINGTON, INC.; BANK OF AMERICA,
22 N.A.; SELECT PORTFOLIO SERVICING,
23 INC.; STATE OF WASHINGTON; and KING
COUNTY,

Defendants.

Case No.

UNITED STATES'
COMPLAINT

The United States of America, by and through its undersigned counsel, hereby complains

and alleges as follows:

INTRODUCTION

1. This is a civil action brought by the United States of America to: (1) reduce to judgment the outstanding tax liabilities of Defendants William A. Tacker, Jr. and Jami L. Tacker; (2) reduce to judgment the outstanding tax liabilities of Defendant William A. Tacker, Jr.; and (3) foreclose federal tax liens on a real property located in King County, WA, described more completely below, and referred to as the "Subject Property."

JURISDICTION AND VENUE

2. This action is brought pursuant to 26 U.S.C. §§ 7401 and 7403 at the direction of the Attorney General of the United States and with the authorization of Area Counsel of the Internal Revenue Service (“IRS”), a delegate of the Secretary of the Treasury.

3. The Court has subject matter jurisdiction pursuant to 26 U.S.C. § 7402 and 28 U.S.C. §§ 1340 and 1345.

4. Venue is proper in the Western District of Washington in accordance with 28 U.S.C. §§ 1391(b) and 1396 because Defendants William A. Tacker, Jr. and Jami L. Tacker reside in this judicial district, and because the Subject Property is located within this judicial district.

5. Because the Subject Property is located in King County, pursuant to LCR 3(e), the proper venue is in Seattle, Washington.

DEFENDANTS

6. Defendant William A. Tacker, Jr. is made a party to this action because he has unpaid federal tax liabilities, and because the United States has tax liens against his property, including the Subject Property.

1 7. Defendant Jami L. Tacker is made a party to this action because she has unpaid
2 federal tax liabilities, and because the United States has tax liens against her property, including
3 the Subject Property.

4 8. Defendant American General Financial Services, Inc. is made a party to this
5 action pursuant to 26 U.S.C. § 7403(b) because it may claim an interest in the Subject Property.

6 9. Defendant Portfolio Recovery Associates, LLC is made a party to this action
7 pursuant to 26 U.S.C. § 7403(b) because it may claim an interest in the Subject Property.

8 10. Defendant Accounts Receivable, Inc. is made a party to this action pursuant to 26
9 U.S.C. § 7403(b) because it may claim an interest in the Subject Property.

10 11. Defendant Equable Ascent Financial, LLC is made a party to this action pursuant
11 to 26 U.S.C. § 7403(b) because it may claim an interest in the Subject Property.

12 12. Defendant CACH, LLC is made a party to this action pursuant to 26 U.S.C.
13 § 7403(b) because it may claim an interest in the Subject Property.

14 13. Defendant Midland Funding, LLC is made a party to this action pursuant to 26
15 U.S.C. § 7403(b) because it may claim an interest in the Subject Property.

16 14. Defendant Beneficial Washington, Inc. is made a party to this action pursuant to
17 26 U.S.C. § 7403(b) because it may claim an interest in the Subject Property.

18 15. Defendant Bank of America, N.A. is made a party to this action pursuant to 26
19 U.S.C. § 7403(b) because it may claim an interest in the Subject Property.

20 16. Defendant Select Portfolio Servicing, Inc. is made a party to this action pursuant
21 to 26 U.S.C. § 7403(b) because it may claim an interest in the Subject Property.

22 17. Defendant the State of Washington is made a party to this action pursuant to 26
23 U.S.C. § 7403(b) because it may claim an interest in the Subject Property.

18. Defendant King County is made a party to this action pursuant to 26 U.S.C. § 7403(b) because it may claim an interest in the Subject Property.

THE SUBJECT PROPERTY

19. The property sought to be foreclosed in this action is commonly referred to as 15303 216th Ave. NE, Woodinville, WA 98077 (“Subject Property”), and legally described as:

Lot 4, King County Short Plat No. 277080, Recorded Under Recording No. 7706151091, in King County, Washington.
Parcel No. 162606-9134-06

20. On or about August 6, 1999, William A. Tacker, Jr. and Jami L. Tacker, husband and wife, acquired interest in the Subject Property through a Statutory Warranty Deed. The Statutory Warranty Deed was recorded with King County, WA on August 13, 1999.

**COUNT I: REDUCE FEDERAL INCOME TAX ASSESSMENTS AGAINST
DEFENDANTS WILLIAM A. TACKER, JR. AND JAMI L. TACKER TO JUDGMENT**

21. The United States incorporates and re-alleges as if fully stated herein each of the allegations in Paragraphs 1 through 20, above.

22. A duly authorized delegate of the Secretary of the Treasury made timely assessments against Defendants William A. Tacker, Jr. and Jami L. Tacker (“the Tackers”) for unpaid federal income taxes (Form 1040), penalties, interest, and other statutory additions as follows:

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Tax Period	Assessment Date	Assessment Amount and Type of Assessment	Unpaid Balance as of August 19, 2019*
2008	08/17/2009	Tax \$20,058.00	
	"	Estimated Tax Penalty \$426.02	
	"	Failure to Pay Tax Penalty \$450.82	
	"	Interest \$253.89	
	07/04/2011	Failure to Pay Tax Penalty \$1,857.11	
	10/29/2012	Failure to Pay Tax Penalty \$2,331.56	
	11/04/2013	Interest \$3,289.20	
	11/03/2014	Interest \$825.01	
	04/15/2019	Fees and Collection Costs \$82.00	\$34,150.00
2009	01/03/2011	Tax \$13,188.00	
	"	Estimated Tax Penalty \$273.00	
	"	Failure to Pay Tax Penalty \$516.91	
	"	Interest \$334.90	
	07/04/2011	Failure to Pay Tax Penalty \$574.35	
	09/12/2011	Fees and Collection Costs \$170.00	
	10/29/2012	Failure to Pay Tax Penalty \$1,780.48	
	11/04/2013	Interest \$1,298.48	
	11/03/2014	Interest \$499.11	\$20,609.30
2010	09/12/2011	Tax \$15,641.20	
	"	Estimated Tax Penalty \$189.00	
	"	Failure to Pay Tax Penalty \$194.85	
	"	Interest \$229.39	
	10/17/2011	Interest \$17.84	
	"	Failure to Pay Tax Penalty \$100.44	
	02/06/2012	Fees and Collection Costs \$124.00	
	11/04/2013	Interest \$832.56	
	"	Failure to Pay Tax Penalty \$2,778.21	
	11/03/2014	Interest \$508.98	\$21,017.08
2011	05/28/2012	Tax \$10,938.00	
	"	Estimated Tax Penalty \$193.00	
	"	Failure to Pay Tax Penalty \$109.38	
	"	Interest \$38.62	
	07/30/2012	Fees and Collection Costs \$124.00	
	11/04/2013	Interest \$501.55	
	"	Failure to Pay Tax Penalty \$1,203.18	
	11/03/2014	Interest \$398.06	
	"	Failure to Pay Tax Penalty \$1,312.56	\$18,143.64

Tax Period	Assessment Date	Assessment Amount and Type of Assessment	Unpaid Balance as of August 19, 2019*
2012	11/25/2013 “ “ “ 01/06/2014	Tax \$15,996.00 Estimated Tax Penalty \$153.52 Failure to Pay Tax Penalty \$359.84 Interest \$167.15 Fees and Collection Costs \$64.00	\$14,082.22
2013	11/24/2014 “ “ “ 10/31/2016	Tax \$14,714.00 Estimated Tax Penalty \$152.00 Failure to Pay Tax Penalty \$248.56 Interest \$114.94 Fees and Collection Costs \$196.00	\$9,704.16
2014	11/30/2015 “ “ “	Tax \$14,142.00 Estimated Tax Penalty \$239.00 Failure to Pay Tax Penalty \$485.68 Interest \$230.69	\$17,984.23
2015	06/06/2016 “ “ “	Tax \$10,106.00 Estimated Tax Penalty \$164.00 Failure to Pay Tax Penalty \$91.06 Interest \$51.89	\$13,087.45
TOTAL			\$148,778.08

* As of August 19, 2019, and including accrued but unassessed interest as of this date.

23. Timely notice stating the amounts and demanding payments of the assessments
set forth in Paragraph 22 above, was given to the Tackers, as required by 26 U.S.C. § 6303.

19. Despite timely notice and demands for payment of the tax assessments described
20. in Paragraph 22 above, the Tackers have neglected or refused to make full payment of the
21. assessed amounts to the United States.

22. Based on accrued interest and other statutory additions as provided by law, as of
23. August 19, 2019, Defendants William A. Tacker, Jr. and Jami L. Tacker are indebted to the

1 United States in amount of \$148,778.08. Additional unassessed interest and other statutory
2 additions as provided by law continue to accrue on these balances.

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4 **COUNT II: REDUCE ASSESSMENTS AGAINST DEFENDANT WILLIAM A.
TACKER, JR. TO JUDGMENT**

5 26. The United States incorporates and re-alleges as if fully stated herein each of the
6 allegations in Paragraphs 1 through 25, above.

7 27. During the taxable years 2006 through 2016, Defendant William A. Tacker, Jr.
8 operated a sole proprietorship under the name Intech Floor Services.

9 28. A duly authorized delegate of the Secretary of the Treasury made timely
10 assessments against William Tacker, Intech Floor Services, for unpaid federal employment taxes
11 (Forms 940 and 941), penalties, interest, and other statutory additions. A duly authorized
12 delegate of the Secretary of the Treasury also timely assessed civil penalties against William
13 Tacker, Intech Floor Services, pursuant to 26 U.S.C. § 6721 for failure to file information
14 returns. The assessments are summarized in the table below:

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Tax	Tax Period	Assessment Date	Assessment Amount and Type of Assessment	Unpaid Balance as of August 19, 2019*
941	03/31/2006	08/19/2013 “ “ “ “ 09/23/2013	Tax Late Filing Penalty Federal Tax Deposit Penalty Failure to Pay Tax Penalty Interest Federal Tax Deposit Penalty	\$7,433.92 \$1,672.63 \$740.40 \$1,858.48 \$3,925.78 \$370.20
941	06/30/2006	08/05/2013 “ “ “ “ 09/09/2013 05/26/2014	Tax Late Filing Penalty Federal Tax Deposit Penalty Failure to Pay Tax Penalty Interest Federal Tax Deposit Penalty Fees and Collection Costs	\$7,508.23 \$1,689.35 \$750.32 \$1,877.06 \$3,708.98 \$375.16 \$46.00
941	09/30/2006	09/20/2010 “ “ “ “ 10/25/2010 03/14/2011 09/12/2011 11/24/2014	Tax Late Filing Penalty Federal Tax Deposit Penalty Failure to Pay Tax Penalty Interest Federal Tax Deposit Penalty Failure to Pay Tax Penalty Fees and Collection Costs Interest	\$7,498.65 \$1,687.20 \$749.86 \$1,762.18 \$2,313.31 \$374.93 \$112.48 \$170.00 \$2,078.21
941	12/31/2006	09/20/2010 “ “ “ “ 10/25/2010 03/14/2011 11/24/2014	Tax Late Filing Penalty Federal Tax Deposit Penalty Failure to Pay Tax Penalty Interest Federal Tax Deposit Penalty Failure to Pay Tax Penalty Interest	\$7,807.69 \$1,756.73 \$780.77 \$1,717.69 \$2,138.87 \$390.38 \$234.23 \$2,105.23
941	03/31/2007	09/26/2011 “ “ “ “ 10/31/2011 11/24/2014	Tax Late Filing Penalty Federal Tax Deposit Penalty Failure to Pay Tax Penalty Interest Federal Tax Deposit Penalty Interest	\$8,018.09 \$1,804.07 \$801.81 \$2,004.52 \$2,455.42 \$400.90 \$1,541.10

Tax	Tax Period	Assessment Date	Assessment Amount and Type of Assessment		Unpaid Balance as of August 19, 2019*
941	06/30/2007	09/19/2011 “ “ “ “ 10/24/2011 11/24/2014	Tax Late Filing Penalty Federal Tax Deposit Penalty Failure to Pay Tax Penalty Interest Federal Tax Deposit Penalty Interest	\$7,839.11 \$1,763.80 \$783.90 \$1,959.78 \$2,152.01 \$391.95 \$1,494.44	\$19,906.50
941	09/30/2007	09/26/2011 “ “ “ “ 10/31/2011 11/19/2012 11/24/2014	Tax Late Filing Penalty Federal Tax Deposit Penalty Failure to Pay Tax Penalty Interest Federal Tax Deposit Penalty Failure to Pay Tax Penalty Interest	\$7,969.91 \$1,793.23 \$796.99 \$1,872.93 \$1,958.34 \$398.50 \$119.55 \$1,479.34	\$19,911.12
941	12/31/2007	09/26/2011 “ “ “ “ 10/31/2011 11/19/2012 11/24/2014	Tax Late Filing Penalty Federal Tax Deposit Penalty Failure to Pay Tax Penalty Interest Federal Tax Deposit Penalty Failure to Pay Tax Penalty Interest	\$9,791.09 \$2,202.98 \$979.10 \$2,154.03 \$2,114.42 \$489.55 \$293.73 \$1,782.86	\$24,064.83
941	03/31/2008	09/26/2011 “ “ “ “ 10/31/2011 11/19/2012 11/24/2014	Tax Late Filing Penalty Federal Tax Deposit Penalty Failure to Pay Tax Penalty Interest Federal Tax Deposit Penalty Failure to Pay Tax Penalty Interest	\$7,541.33 \$1,696.80 \$754.12 \$1,545.97 1,464.20 \$377.07 \$339.36 \$1,352.61	\$18,310.64
941	06/30/2008	09/26/2011 “ “ “ “ 10/31/2011	Tax Late Filing Penalty Federal Tax Deposit Penalty Failure to Pay Tax Penalty Interest Federal Tax Deposit Penalty	\$7,611.00 \$1,712.47 \$761.10 \$1,446.09 \$1,325.05 \$380.55	

Tax	Tax Period	Assessment Date	Assessment Amount and Type of Assessment		Unpaid Balance as of August 19, 2019*
		11/19/2012 11/24/2014	Failure to Pay Tax Penalty Interest	\$456.66 \$1,345.64	\$18,270.66
941	09/30/2008	09/26/2011 “ “ “ “ 10/31/2011 11/19/2012 11/25/2013 11/24/2014	Tax Late Filing Penalty Federal Tax Deposit Penalty Failure to Pay Tax Penalty Interest Federal Tax Deposit Penalty Failure to Pay Tax Penalty Failure to Pay Tax Penalty Interest	\$7,355.29 \$1,654.94 \$735.53 \$1,287.18 \$1,143.43 \$367.76 \$514.87 \$36.77 \$1,281.49	\$17,467.27
941	12/31/2008	09/26/2011 “ “ “ “ 10/31/2011 11/19/2012 11/25/2013 11/24/2014	Tax Late Filing Penalty Federal Tax Deposit Penalty Failure to Pay Tax Penalty Interest Federal Tax Deposit Penalty Failure to Pay Tax Penalty Failure to Pay Tax Penalty Interest	\$4,787.74 \$1,077.24 \$478.77 \$742.10 \$617.85 \$239.39 \$335.14 \$119.69 \$814.94	\$11,192.92
941	03/31/2009	09/26/2011 “ “ “ “ 10/31/2011 11/19/2012 11/25/2013 11/24/2014	Tax Late Filing Penalty Federal Tax Deposit Penalty Failure to Pay Tax Penalty Interest Federal Tax Deposit Penalty Failure to Pay Tax Penalty Failure to Pay Tax Penalty Interest	\$3,958.90 \$890.75 \$395.88 \$574.04 \$477.22 \$197.94 \$277.12 \$138.56 \$667.76	\$9,206.90
941	06/30/2009	09/26/2011 “ “ “ “ 10/31/2011 11/19/2012 11/25/2013	Tax Late Filing Penalty Federal Tax Deposit Penalty Failure to Pay Tax Penalty Interest Federal Tax Deposit Penalty Failure to Pay Tax Penalty Failure to Pay Tax Penalty	\$5,203.24 \$1,170.73 \$520.32 \$676.42 \$557.00 \$260.16 \$364.23 \$260.16	

Tax	Tax Period	Assessment Date	Assessment Amount and Type of Assessment	Unpaid Balance as of August 19, 2019*
		11/24/2014	Interest \$865.24	\$12,000.41
941	09/30/2009	09/26/2011 “ “ “ “ 10/31/2011 11/19/2012 11/25/2013 11/24/2014	Tax \$6,624.76 Late Filing Penalty \$1,490.57 Federal Tax Deposit Penalty \$662.46 Failure to Pay Tax Penalty \$761.85 Interest \$620.64 Federal Tax Deposit Penalty \$331.24 Failure to Pay Tax Penalty \$463.73 Failure to Pay Tax Penalty \$430.61 Interest \$1,085.92	\$15,152.26
941	12/31/2009	09/12/2011 “ “ “ “ 10/17/2011 01/30/2012 11/19/2012 11/25/2013 11/24/2014	Tax \$3,853.46 Late Filing Penalty \$867.03 Federal Tax Deposit Penalty \$385.35 Failure to Pay Tax Penalty \$385.35 Interest \$302.32 Federal Tax Deposit Penalty \$192.67 Fees and Collection Costs \$248.00 Failure to Pay Tax Penalty \$269.74 Failure to Pay Tax Penalty \$308.27 Interest \$653.71	\$9,070.48
941	03/31/2010	09/12/2011 “ “ “ “ 10/17/2011 11/19/2012 11/25/2013 11/24/2014 “	Tax \$3,901.97 Late Filing Penalty \$877.94 Federal Tax Deposit Penalty \$390.20 Failure to Pay Tax Penalty \$331.67 Interest \$256.77 Federal Tax Deposit Penalty \$195.10 Failure to Pay Tax Penalty \$273.14 Failure to Pay Tax Penalty \$351.17 Interest \$630.04 Failure to Pay Tax Penalty \$19.51	\$8,780.85
941	06/30/2010	09/12/2011 “ “ “ “ 10/17/2011 11/19/2012	Tax \$2,953.78 Late Filing Penalty \$664.60 Federal Tax Deposit Penalty \$295.38 Failure to Pay Tax Penalty \$206.76 Interest \$156.13 Federal Tax Deposit Penalty \$147.69 Failure to Pay Tax Penalty \$206.77	

Tax	Tax Period	Assessment Date	Assessment Amount and Type of Assessment		Unpaid Balance as of August 19, 2019*
		11/25/2013 11/24/2014 “	Failure to Pay Tax Penalty Interest Failure to Pay Tax Penalty	\$265.84 \$468.56 \$59.07	\$6,590.45
941	09/30/2010	09/12/2011 “ “ “ “ 10/17/2011 11/19/2012 11/25/2013 11/24/2014 “	Tax Late Filing Penalty Federal Tax Deposit Penalty Failure to Pay Tax Penalty Interest Federal Tax Deposit Penalty Failure to Pay Tax Penalty Failure to Pay Tax Penalty Interest Failure to Pay Tax Penalty	\$3,798.40 \$854.64 \$379.83 \$208.91 \$152.09 \$189.92 \$265.89 \$341.85 \$591.86 \$132.95	\$8,402.80
941	12/31/2010	09/12/2011 “ “ “ 11/19/2012 11/25/2013 11/24/2014 “	Tax Late Filing Penalty Failure to Pay Tax Penalty Interest Failure to Pay Tax Penalty Failure to Pay Tax Penalty Interest Failure to Pay Tax Penalty	\$2,014.61 \$453.29 \$80.58 \$57.25 \$141.03 \$181.32 \$278.24 \$100.73	\$4,017.80
941	03/31/2011	09/12/2011 “ “ “ 11/19/2012 11/25/2013 11/24/2014 “	Tax Late Filing Penalty Failure to Pay Tax Penalty Interest Failure to Pay Tax Penalty Failure to Pay Tax Penalty Interest Failure to Pay Tax Penalty	\$2,327.51 \$314.21 \$58.19 \$39.37 \$162.92 \$209.48 \$293.98 \$151.29	\$4,321.41
941	12/31/2011	03/05/2012 “ “ “ 04/09/2012 05/28/2012 11/25/2013 11/24/2014	Tax Federal Tax Deposit Penalty Failure to Pay Tax Penalty Interest Federal Tax Deposit Penalty Fees and Collection Costs Failure to Pay Tax Penalty Failure to Pay Tax Penalty	\$2,847.14 \$284.70 \$28.47 \$7.95 \$142.36 \$170.00 \$555.20 \$311.18	

Tax	Tax Period	Assessment Date	Assessment Amount and Type of Assessment	Unpaid Balance as of August 19, 2019*
		"	Interest \$128.12	\$5,442.12
941	03/31/2012	09/10/2012 " " " " 10/15/2012 11/25/2013 11/24/2014 "	Tax \$3,128.98 Late Filing Penalty \$563.22 Federal Tax Deposit Penalty \$312.90 Failure to Pay Tax Penalty \$78.22 Interest \$40.47 Federal Tax Deposit Penalty \$156.45 Failure to Pay Tax Penalty \$312.90 Interest \$301.67 Failure to Pay Tax Penalty \$375.48	
941	06/30/2012	10/29/2012 " " " 12/03/2012 12/31/2012 11/25/2013 11/24/2014 "	Tax \$4,173.72 Federal Tax Deposit Penalty \$417.36 Failure to Pay Tax Penalty \$55.11 Interest \$27.20 Federal Tax Deposit Penalty \$183.69 Fees and Collection Costs \$110.00 Failure to Pay Tax Penalty \$297.73 Interest \$198.45 Failure to Pay Tax Penalty \$133.19	\$3,099.14
941	12/31/2012	07/08/2013 " " " " 08/12/2013 11/24/2014 "	Tax \$5,701.79 Late Filing Penalty \$746.96 Federal Tax Deposit Penalty \$446.56 Failure to Pay Tax Penalty \$124.49 Interest \$64.00 Federal Tax Deposit Penalty \$207.49 Interest \$26.13 Failure to Pay Tax Penalty \$20.75	\$309.06
941	03/31/2013	07/08/2013 " " " " 08/12/2013 11/24/2014 "	Tax \$5,964.76 Late Filing Penalty \$268.41 Federal Tax Deposit Penalty \$596.48 Failure to Pay Tax Penalty \$89.47 Interest \$35.45 Federal Tax Deposit Penalty \$298.24 Interest \$72.96 Failure to Pay Tax Penalty \$29.83	\$1,689.79

Tax	Tax Period	Assessment Date	Assessment Amount and Type of Assessment	Unpaid Balance as of August 19, 2019*
941	06/30/2014	05/30/2016 “ “ “ “ 05/21/2018 “	Tax Late Filing Penalty Federal Tax Deposit Penalty Failure to Pay Tax Penalty Interest Additional Tax Assessed Late Filing Penalty	\$4,882.55 \$785.39 \$420.00 \$50.13 \$71.22 \$2,681.28 \$670.32
941	12/31/2014	05/23/2016 “ “ “ “ 06/27/2016 “ “ 09/19/2016 09/26/2016 “ “ “ 10/03/2016 “	Tax Late Filing Penalty Federal Tax Deposit Penalty Failure to Pay Tax Penalty Interest Federal Tax Deposit Penalty Failure to Pay Tax Penalty Interest Fees and Collection Costs Fees and Collection Costs	\$4,230.47 \$951.86 \$423.04 \$338.44 \$215.28 \$211.52 \$21.15 \$23.60 \$196.00 \$196.00 \$196.00 \$196.00 \$196.00 \$196.00 \$196.00
941	03/31/2015	05/23/2016 “ “ “ “ 06/27/2016 “ “	Tax Late Filing Penalty Federal Tax Deposit Penalty Failure to Pay Tax Penalty Interest Federal Tax Deposit Penalty Failure to Pay Tax Penalty Interest	\$6,511.50 \$1,465.09 \$651.15 \$423.25 \$270.80 \$325.57 \$32.55 \$35.72
941	06/30/2015	05/23/2016 “ “ “ “ 06/27/2016 “ “	Tax Late Filing Penalty Federal Tax Deposit Penalty Failure to Pay Tax Penalty Interest Federal Tax Deposit Penalty Failure to Pay Tax Penalty Interest	\$5,785.03 \$1,301.63 \$548.50 \$289.25 \$185.41 \$274.25 \$28.93 \$31.08
				\$10,885.53

Tax	Tax Period	Assessment Date	Assessment Amount and Type of Assessment		Unpaid Balance as of August 19, 2019*
941	09/30/2015	05/23/2016 “ “ “ “ 06/27/2016 “ “	Tax Late Filing Penalty Federal Tax Deposit Penalty Failure to Pay Tax Penalty Interest Federal Tax Deposit Penalty Failure to Pay Tax Penalty Interest	\$5,068.86 \$1,140.49 \$506.88 \$177.41 \$114.45 \$253.44 \$25.34 \$26.86	\$9,515.74
941	12/31/2015	05/30/2016 “ “ “ “ 07/04/2016 “ “	Tax Late Filing Penalty Federal Tax Deposit Penalty Failure to Pay Tax Penalty Interest Federal Tax Deposit Penalty Failure to Pay Tax Penalty Interest	\$3,582.65 \$322.44 \$358.26 \$71.65 \$45.07 \$179.13 \$35.83 \$16.78	\$6,113.24
941	03/31/2016	05/23/2016 “ “	Tax Failure to Pay Tax Penalty Interest	\$4,307.40 \$21.54 \$10.84	\$5,949.32
940	12/31/2006	09/10/2012 “ “ “ 11/12/2012 11/24/2014	Tax Late Filing Penalty Failure to Pay Tax Penalty Interest Fees and Collection Costs Interest	\$112.00 \$25.20 \$28.00 \$42.31 \$110.00 \$21.10	\$411.38
940	12/31/2007	09/10/2012 “ “ “ 11/24/2014	Tax Late Filing Penalty Failure to Pay Tax Penalty Interest Interest	\$139.72 \$31.44 \$34.93 \$36.06 \$16.55	\$314.29
940	12/31/2008	09/17/2012 “ “ “ 11/25/2013 11/24/2014	Tax Late Filing Penalty Failure to Pay Tax Penalty Interest Failure to Pay Tax Penalty Interest	\$152.30 \$34.27 \$32.74 \$25.80 \$5.33 \$16.78	\$324.66

Tax	Tax Period	Assessment Date	Assessment Amount and Type of Assessment	Unpaid Balance as of August 19, 2019*
§ 6721	12/31/2011	09/01/2014 11/24/2014	Penalty for Intentional Disregard \$5,175.16 Fees and Collection Costs \$190.00	\$6,561.81
§ 6721	12/31/2012	09/21/2015 04/11/2016	Penalty for Intentional Disregard \$9,556.45 Fees and Collection Costs \$196.00	\$11,555.05
TOTAL:				\$406,157.90

* As of August 19, 2019, and including accrued but unassessed interest as of this date.

29. Timely notice stating the amounts and demanding payments of the assessments set forth in Paragraph 28 above, was given to William A. Tacker, Jr., as required by 26 U.S.C. § 6303.

30. Despite timely notice and demands for payment of the tax assessments described in Paragraph 28 above, William A. Tacker, Jr., has neglected or refused to make full payment of the assessed amounts to the United States.

31. Based on accrued interest and other statutory additions as provided by law, as of August 19, 2019, Defendants William A. Tacker, Jr. is indebted to the United States in amount of \$406,157.90. Additional unassessed interest and other statutory additions as provided by law continue to accrue on these balances.

COUNT III: FORECLOSE FEDERAL TAX LIENS

32. The United States incorporates and re-alleges as if fully stated herein each of the allegations in Paragraphs 1 through 31.

33. Pursuant to 26 U.S.C. § 6321, federal tax liens for unpaid tax liabilities have

1 arisen against and attached to all property and rights to property of the Tackers as of the dates of
 2 the assessments described in Paragraph 22 above. In addition, the liens have immediately
 3 attached to all property or rights to property the Tackers acquired after the assessment dates.

4 34. In accordance with 26 U.S.C. § 6323(f), a duly authorized delegate of the
 5 Secretary of the Treasury filed Notices of Federal Tax Lien against the Tackers with King
 6 County, WA as follows:

Type of Tax	Tax Period	Date of Recording
1040	2008 Refile	07/07/2010 03/26/2019
1040	2009	08/26/2011
1040	2010	01/03/2012
1040	2011	07/11/2012
1040	2012	12/17/2013
1040	2013, 2014, 2015	10/11/2016

15 35. Pursuant to 26 U.S.C. § 6321, federal tax liens for unpaid tax liabilities have
 16 arisen against and attached to all property and rights to property of William A. Tacker, Jr. as of
 17 the dates of the assessments described in Paragraph 28 above. In addition, the liens have
 18 immediately attached to all property or rights to property William A. Tacker, Jr. acquired after
 19 the assessment dates.

20 36. In accordance with 26 U.S.C. § 6323(f), a duly authorized delegate of the
 21 Secretary of the Treasury filed Notices of Federal Tax Lien against William Tacker, Intech Floor
 22 Services, with King County, WA as follows:

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Type of Tax	Tax Period	Date of Recording
941	09/30/2006, 12/31/2006	08/26/2011
941	03/31/2007, 06/30/2007, 09/30/2007, 12/31/2007, 03/31/2008, 06/30/2008, 09/30/2008, 12/31/2008, 03/31/2009, 06/30/2009, 09/30/2009, 12/31/2009, 03/31/2010, 06/30/2010, 09/30/2010	01/03/2012
941	12/31/2010, 03/31/2011	01/03/2012
941	12/31/2011	05/10/2012
940	12/31/2006, 12/31/2007, 12/31/2008, 12/31/2009, 12/31/2010, 12/31/2011, 12/31/2012	10/23/2012
941	03/31/2012	10/23/2012
941	06/30/2012	12/11/2012
6721	12/31/2011	11/04/2014
6721	12/31/2012	03/22/2016
941	06/30/2014, 12/31/2014, 03/31/2015, 06/30/2015, 09/30/2015, 12/31/2015, 03/31/2016	08/30/2016
940	12/31/2010, 12/31/2012	12/18/2018
941	03/31/2006, 06/30/2006, 12/31/2012, 03/31/2013	12/18/2018
6721	12/31/2010	02/20/2019

37. The United States seeks to foreclose the federal tax liens described above through

1 sale of the Subject Property.

2 38. The tax liens arising from the assessments described in Paragraphs 22 and 28
 3 above have priority over all interests in the Subject Property acquired after the attachment of the
 4 tax liens, subject to the provisions of 26 U.S.C. § 6323(a). However, to the extent there is any
 5 unpaid amount owed to King County, to which 26 U.S.C. § 6323(b)(6) applies, on the date of the
 6 Subject Property's sale, such amount shall have priority over the United States' federal tax liens
 7 against the Subject Property.

8 39. Under 26 U.S.C. § 7403(c) and 28 U.S.C. § 3201, the United States is entitled to
 9 enforce its federal tax liens against the Subject Property, which should be sold free and clear of
 10 all rights, titles, liens, claims, and interests of the parties to this action, with an appropriate
 11 portion of the net proceeds to be distributed to the United States for application toward the
 12 unpaid federal tax liabilities of William A. Tacker, Jr. and Jami L. Tacker in accordance with the
 13 law.

14 WHEREFORE, the Plaintiff, the United States, prays as follows:

15 A. That this Court determine and adjudge that Defendants William A. Tacker, Jr. and
 16 Jami L. Tacker are indebted to the United States for the assessments described in Paragraph 22
 17 above, in the amount of \$148,778.08, as of August 19, 2019, less any subsequent payments or
 18 credits, plus interest and other statutory additions, as provided by law, and that judgment in that
 19 amount be entered against William A. Tacker, Jr. and Jami L. Tacker and in favor of the United
 20 States;

21 B. That this Court determine and adjudge that Defendant William A. Tacker, Jr. is
 22 indebted to the United States for the assessments described in Paragraph 28, above, in the
 23

1 amount of \$406,157.90, as of August 19, 2019, less any subsequent payments or credits, plus
2 interest and other statutory additions, as provided by law, and that judgment in that amount be
3 entered against William A. Tacker, Jr. and in favor of the United States;

4 C. That this Court determine and adjudge that the United States has valid federal tax
5 liens against all property and rights to property of William A. Tacker, Jr. and Jami L. Tacker,
6 including, but not limited to, their interest in the Subject Property;

7 D. That the federal tax liens against William A. Tacker, Jr. and Jami L. Tacker
8 encumbering the Subject Property be foreclosed;

9 E. That this Court determines the merits and priority of any claims or interests of the
10 other named defendants in the Subject Property and their respective priority to a distribution of
11 proceeds from a sale of the Subject Property;

12 F. That the Subject Property be sold with the proceeds applied to the delinquent
13 federal tax liabilities of William A. Tacker, Jr. and Jami L. Tacker; and

14 //

15 //

16 //

17 //

18 //

19 //

20 //

1 G. That the United States be granted its costs and fees herein, and such other and
2 further relief as this Court deems just and proper.

3
4 Respectfully submitted this 15th day of August, 2019.

5 RICHARD E. ZUCKERMAN
6 Principal Deputy Assistant Attorney General

7 */s/Rika Valdman*
8 RIKA VALDMAN
9 Trial Attorney, Tax Division
10 U.S. Department of Justice
11 P.O. Box 683
12 Washington, D.C. 20044-0683
13 Telephone: 202-514-6056
14 Fax: 202-307-0054
15 rika.valdman@usdoj.gov

16 BRIAN T. MORAN
17 United States Attorney
18 Western District of Washington
19 *Of Counsel*

20 *Attorneys for the United States of America*

CIVIL COVER SHEET

The JS 44 civil cover sheet and the information contained herein neither replace nor supplement the filing and service of pleadings or other papers as required by law, except as provided by local rules of court. This form, approved by the Judicial Conference of the United States in September 1974, is required for the use of the Clerk of Court for the purpose of initiating the civil docket sheet. (SEE INSTRUCTIONS ON NEXT PAGE OF THIS FORM.)

I. (a) PLAINTIFFS

United States of America

(b) County of Residence of First Listed Plaintiff _____
(EXCEPT IN U.S. PLAINTIFF CASES)

(c) Attorneys (Firm Name, Address, and Telephone Number)
Rika Valdman, (202) 514-6056
U.S. Department of Justice, Tax Division
P.O. Box 683, Ben Franklin Station, Washington, D.C. 20044

DEFENDANTS

William A. Tacker, Jr., et al.

County of Residence of First Listed Defendant King
(IN U.S. PLAINTIFF CASES ONLY)

NOTE: IN LAND CONDEMNATION CASES, USE THE LOCATION OF
THE TRACT OF LAND INVOLVED.

Attorneys (*If Known*)**II. BASIS OF JURISDICTION** (Place an "X" in One Box Only)

- | | |
|---|--|
| <input checked="" type="checkbox"/> 1 U.S. Government Plaintiff | <input type="checkbox"/> 3 Federal Question
<i>(U.S. Government Not a Party)</i> |
| <input type="checkbox"/> 2 U.S. Government Defendant | <input type="checkbox"/> 4 Diversity
<i>(Indicate Citizenship of Parties in Item III)</i> |

III. CITIZENSHIP OF PRINCIPAL PARTIES (Place an "X" in One Box for Plaintiff and One Box for Defendant)
(For Diversity Cases Only)

	PTF	DEF		PTF	DEF
Citizen of This State	<input type="checkbox"/> 1	<input type="checkbox"/> 1	Incorporated or Principal Place of Business In This State	<input type="checkbox"/> 4	<input type="checkbox"/> 4
Citizen of Another State	<input type="checkbox"/> 2	<input type="checkbox"/> 2	Incorporated and Principal Place of Business In Another State	<input type="checkbox"/> 5	<input type="checkbox"/> 5
Citizen or Subject of a Foreign Country	<input type="checkbox"/> 3	<input type="checkbox"/> 3	Foreign Nation	<input type="checkbox"/> 6	<input type="checkbox"/> 6

IV. NATURE OF SUIT (Place an "X" in One Box Only)

Click here for: Nature of Suit Code Descriptions.

CONTRACT	TORTS	FORFEITURE/PENALTY	BANKRUPTCY	OTHER STATUTES
<input type="checkbox"/> 110 Insurance	PERSONAL INJURY	PERSONAL INJURY	<input type="checkbox"/> 422 Appeal 28 USC 158	<input type="checkbox"/> 375 False Claims Act
<input type="checkbox"/> 120 Marine	<input type="checkbox"/> 310 Airplane	<input type="checkbox"/> 365 Personal Injury - Product Liability	<input type="checkbox"/> 423 Withdrawal 28 USC 157	<input type="checkbox"/> 376 Qui Tam (31 USC 3729(a))
<input type="checkbox"/> 130 Miller Act	<input type="checkbox"/> 315 Airplane Product Liability	<input type="checkbox"/> 367 Health Care/ Pharmaceutical Personal Injury Product Liability		<input type="checkbox"/> 400 State Reapportionment
<input type="checkbox"/> 140 Negotiable Instrument	<input type="checkbox"/> 320 Assault, Libel & Slander	<input type="checkbox"/> 330 Federal Employers' Liability		<input type="checkbox"/> 410 Antitrust
<input type="checkbox"/> 150 Recovery of Overpayment & Enforcement of Judgment	<input type="checkbox"/> 330 Federal Employers' Liability	<input type="checkbox"/> 368 Asbestos Personal Injury Product Liability		<input type="checkbox"/> 430 Banks and Banking
<input type="checkbox"/> 151 Medicare Act	<input type="checkbox"/> 340 Marine			<input type="checkbox"/> 450 Commerce
<input type="checkbox"/> 152 Recovery of Defaulted Student Loans (Excludes Veterans)	<input type="checkbox"/> 345 Marine Product Liability			<input type="checkbox"/> 460 Deportation
<input type="checkbox"/> 153 Recovery of Overpayment of Veteran's Benefits	<input type="checkbox"/> 350 Motor Vehicle	<input type="checkbox"/> 370 Other Fraud		<input type="checkbox"/> 470 Racketeer Influenced and Corrupt Organizations
<input type="checkbox"/> 160 Stockholders' Suits	<input type="checkbox"/> 355 Motor Vehicle Product Liability	<input type="checkbox"/> 371 Truth in Lending		<input type="checkbox"/> 480 Consumer Credit
<input type="checkbox"/> 190 Other Contract	<input type="checkbox"/> 360 Other Personal Injury	<input type="checkbox"/> 380 Other Personal Property Damage		<input type="checkbox"/> 485 Telephone Consumer Protection Act
<input type="checkbox"/> 195 Contract Product Liability	<input type="checkbox"/> 362 Personal Injury - Medical Malpractice	<input type="checkbox"/> 385 Property Damage Product Liability		<input type="checkbox"/> 490 Cable/Sat TV
<input type="checkbox"/> 196 Franchise				<input type="checkbox"/> 850 Securities/Commodities/ Exchange
REAL PROPERTY	CIVIL RIGHTS	PRISONER PETITIONS	SOCIAL SECURITY	
<input type="checkbox"/> 210 Land Condemnation	<input type="checkbox"/> 440 Other Civil Rights	Habeas Corpus:	<input type="checkbox"/> 861 HIA (1395ff)	<input type="checkbox"/> 890 Other Statutory Actions
<input type="checkbox"/> 220 Foreclosure	<input type="checkbox"/> 441 Voting	<input type="checkbox"/> 463 Alien Detainee	<input type="checkbox"/> 862 Black Lung (923)	<input type="checkbox"/> 891 Agricultural Acts
<input type="checkbox"/> 230 Rent Lease & Ejectment	<input type="checkbox"/> 442 Employment	<input type="checkbox"/> 510 Motions to Vacate Sentence	<input type="checkbox"/> 863 DIWC/DIWW (405(g))	<input type="checkbox"/> 893 Environmental Matters
<input type="checkbox"/> 240 Torts to Land	<input type="checkbox"/> 443 Housing/ Accommodations	<input type="checkbox"/> 530 General	<input type="checkbox"/> 864 SSID Title XVI	<input type="checkbox"/> 895 Freedom of Information Act
<input type="checkbox"/> 245 Tort Product Liability	<input type="checkbox"/> 445 Amer. w/Disabilities - Employment	<input type="checkbox"/> 535 Death Penalty	<input type="checkbox"/> 865 RSI (405(g))	<input type="checkbox"/> 896 Arbitration
<input type="checkbox"/> 290 All Other Real Property	<input type="checkbox"/> 446 Amer. w/Disabilities - Other	Other:		<input type="checkbox"/> 899 Administrative Procedure Act/Review or Appeal of Agency Decision
	<input type="checkbox"/> 448 Education	<input type="checkbox"/> 540 Mandamus & Other		<input type="checkbox"/> 950 Constitutionality of State Statutes
		<input type="checkbox"/> 550 Civil Rights		
		<input type="checkbox"/> 555 Prison Condition		
		<input type="checkbox"/> 560 Civil Detainee - Conditions of Confinement		
		IMMIGRATION	FEDERAL TAX SUITS	
		<input type="checkbox"/> 462 Naturalization Application	<input checked="" type="checkbox"/> 870 Taxes (U.S. Plaintiff or Defendant)	
		<input type="checkbox"/> 465 Other Immigration Actions	<input type="checkbox"/> 871 IRS—Third Party 26 USC 7609	

V. ORIGIN (Place an "X" in One Box Only)

- | | | | | | | |
|---|---|--|---|--|--|---|
| <input checked="" type="checkbox"/> 1 Original Proceeding | <input type="checkbox"/> 2 Removed from State Court | <input type="checkbox"/> 3 Remanded from Appellate Court | <input type="checkbox"/> 4 Reinstated or Reopened | <input type="checkbox"/> 5 Transferred from Another District (specify) _____ | <input type="checkbox"/> 6 Multidistrict Litigation - Transfer | <input type="checkbox"/> 8 Multidistrict Litigation - Direct File |
|---|---|--|---|--|--|---|

Cite the U.S. Civil Statute under which you are filing (Do not cite jurisdictional statutes unless diversity):
26 U.S.C. section 7401, 7403

VI. CAUSE OF ACTION

Brief description of cause:
Reduce to judgment federal tax assessments and foreclose federal tax liens on real property

VII. REQUESTED IN COMPLAINT:

CHECK IF THIS IS A CLASS ACTION
UNDER RULE 23, F.R.Cv.P.

DEMAND \$
554,936.00

CHECK YES only if demanded in complaint:
JURY DEMAND: Yes No

VIII. RELATED CASE(S)

IF ANY

(See instructions):

JUDGE _____

DOCKET NUMBER _____

FOR OFFICE USE ONLY

RECEIPT # _____ AMOUNT _____ APPLYING IFP _____ JUDGE _____ MAG. JUDGE _____

INSTRUCTIONS FOR ATTORNEYS COMPLETING CIVIL COVER SHEET FORM JS 44**Authority For Civil Cover Sheet**

The JS 44 civil cover sheet and the information contained herein neither replaces nor supplements the filings and service of pleading or other papers as required by law, except as provided by local rules of court. This form, approved by the Judicial Conference of the United States in September 1974, is required for the use of the Clerk of Court for the purpose of initiating the civil docket sheet. Consequently, a civil cover sheet is submitted to the Clerk of Court for each civil complaint filed. The attorney filing a case should complete the form as follows:

- I.(a) Plaintiffs-Defendants.** Enter names (last, first, middle initial) of plaintiff and defendant. If the plaintiff or defendant is a government agency, use only the full name or standard abbreviations. If the plaintiff or defendant is an official within a government agency, identify first the agency and then the official, giving both name and title.
- (b) County of Residence.** For each civil case filed, except U.S. plaintiff cases, enter the name of the county where the first listed plaintiff resides at the time of filing. In U.S. plaintiff cases, enter the name of the county in which the first listed defendant resides at the time of filing. (NOTE: In land condemnation cases, the county of residence of the "defendant" is the location of the tract of land involved.)
- (c) Attorneys.** Enter the firm name, address, telephone number, and attorney of record. If there are several attorneys, list them on an attachment, noting in this section "(see attachment)".

- II. Jurisdiction.** The basis of jurisdiction is set forth under Rule 8(a), F.R.Cv.P., which requires that jurisdictions be shown in pleadings. Place an "X" in one of the boxes. If there is more than one basis of jurisdiction, precedence is given in the order shown below.
 United States plaintiff. (1) Jurisdiction based on 28 U.S.C. 1345 and 1348. Suits by agencies and officers of the United States are included here.
 United States defendant. (2) When the plaintiff is suing the United States, its officers or agencies, place an "X" in this box.
 Federal question. (3) This refers to suits under 28 U.S.C. 1331, where jurisdiction arises under the Constitution of the United States, an amendment to the Constitution, an act of Congress or a treaty of the United States. In cases where the U.S. is a party, the U.S. plaintiff or defendant code takes precedence, and box 1 or 2 should be marked.
 Diversity of citizenship. (4) This refers to suits under 28 U.S.C. 1332, where parties are citizens of different states. When Box 4 is checked, the citizenship of the different parties must be checked. (See Section III below; **NOTE: federal question actions take precedence over diversity cases.**)

- III. Residence (citizenship) of Principal Parties.** This section of the JS 44 is to be completed if diversity of citizenship was indicated above. Mark this section for each principal party.

- IV. Nature of Suit.** Place an "X" in the appropriate box. If there are multiple nature of suit codes associated with the case, pick the nature of suit code that is most applicable. Click here for: [Nature of Suit Code Descriptions](#).

- V. Origin.** Place an "X" in one of the seven boxes.
 Original Proceedings. (1) Cases which originate in the United States district courts.
 Removed from State Court. (2) Proceedings initiated in state courts may be removed to the district courts under Title 28 U.S.C., Section 1441.
 Remanded from Appellate Court. (3) Check this box for cases remanded to the district court for further action. Use the date of remand as the filing date.
 Reinstated or Reopened. (4) Check this box for cases reinstated or reopened in the district court. Use the reopening date as the filing date.
 Transferred from Another District. (5) For cases transferred under Title 28 U.S.C. Section 1404(a). Do not use this for within district transfers or multidistrict litigation transfers.
 Multidistrict Litigation – Transfer. (6) Check this box when a multidistrict case is transferred into the district under authority of Title 28 U.S.C. Section 1407.
 Multidistrict Litigation – Direct File. (8) Check this box when a multidistrict case is filed in the same district as the Master MDL docket. **PLEASE NOTE THAT THERE IS NOT AN ORIGIN CODE 7.** Origin Code 7 was used for historical records and is no longer relevant due to changes in statute.

- VI. Cause of Action.** Report the civil statute directly related to the cause of action and give a brief description of the cause. **Do not cite jurisdictional statutes unless diversity.** Example: U.S. Civil Statute: 47 USC 553 Brief Description: Unauthorized reception of cable service

- VII. Requested in Complaint.** Class Action. Place an "X" in this box if you are filing a class action under Rule 23, F.R.Cv.P.
 Demand. In this space enter the actual dollar amount being demanded or indicate other demand, such as a preliminary injunction.
 Jury Demand. Check the appropriate box to indicate whether or not a jury is being demanded.

- VIII. Related Cases.** This section of the JS 44 is used to reference related pending cases, if any. If there are related pending cases, insert the docket numbers and the corresponding judge names for such cases.

Date and Attorney Signature. Date and sign the civil cover sheet.

UNITED STATES DISTRICT COURT
for the

_____ District of _____

Plaintiff(s)

v.

Civil Action No.

Defendant(s)

SUMMONS IN A CIVIL ACTION

To: (*Defendant's name and address*)

A lawsuit has been filed against you.

Within 21 days after service of this summons on you (not counting the day you received it) — or 60 days if you are the United States or a United States agency, or an officer or employee of the United States described in Fed. R. Civ. P. 12 (a)(2) or (3) — you must serve on the plaintiff an answer to the attached complaint or a motion under Rule 12 of the Federal Rules of Civil Procedure. The answer or motion must be served on the plaintiff or plaintiff's attorney, whose name and address are:

If you fail to respond, judgment by default will be entered against you for the relief demanded in the complaint. You also must file your answer or motion with the court.

CLERK OF COURT

Date: _____

Signature of Clerk or Deputy Clerk

Civil Action No. _____

PROOF OF SERVICE

(This section should not be filed with the court unless required by Fed. R. Civ. P. 4 (l))

This summons for (*name of individual and title, if any*) _____
was received by me on (*date*) _____.

- I personally served the summons on the individual at (*place*) _____
on (*date*) _____; or
- I left the summons at the individual's residence or usual place of abode with (*name*) _____,
a person of suitable age and discretion who resides there,
on (*date*) _____, and mailed a copy to the individual's last known address; or
- I served the summons on (*name of individual*) _____, who is
designated by law to accept service of process on behalf of (*name of organization*) _____
on (*date*) _____; or
- I returned the summons unexecuted because _____; or
- Other (*specify*): _____

My fees are \$ _____ for travel and \$ _____ for services, for a total of \$ _____.

I declare under penalty of perjury that this information is true.

Date: _____

Server's signature

_____ *Printed name and title*

_____ *Server's address*

Additional information regarding attempted service, etc:

UNITED STATES DISTRICT COURT
for the

_____ District of _____

Plaintiff(s)

v.

Civil Action No.

Defendant(s)

SUMMONS IN A CIVIL ACTION

To: (*Defendant's name and address*)

A lawsuit has been filed against you.

Within 21 days after service of this summons on you (not counting the day you received it) — or 60 days if you are the United States or a United States agency, or an officer or employee of the United States described in Fed. R. Civ. P. 12 (a)(2) or (3) — you must serve on the plaintiff an answer to the attached complaint or a motion under Rule 12 of the Federal Rules of Civil Procedure. The answer or motion must be served on the plaintiff or plaintiff's attorney, whose name and address are:

If you fail to respond, judgment by default will be entered against you for the relief demanded in the complaint. You also must file your answer or motion with the court.

CLERK OF COURT

Date: _____

Signature of Clerk or Deputy Clerk

Civil Action No. _____

PROOF OF SERVICE

(This section should not be filed with the court unless required by Fed. R. Civ. P. 4 (l))

This summons for (*name of individual and title, if any*) _____
was received by me on (*date*) _____.

- I personally served the summons on the individual at (*place*) _____
on (*date*) _____; or
- I left the summons at the individual's residence or usual place of abode with (*name*) _____,
a person of suitable age and discretion who resides there,
on (*date*) _____, and mailed a copy to the individual's last known address; or
- I served the summons on (*name of individual*) _____, who is
designated by law to accept service of process on behalf of (*name of organization*) _____
on (*date*) _____; or
- I returned the summons unexecuted because _____; or
- Other (*specify*): _____

My fees are \$ _____ for travel and \$ _____ for services, for a total of \$ _____.

I declare under penalty of perjury that this information is true.

Date: _____

Server's signature

_____ *Printed name and title*

_____ *Server's address*

Additional information regarding attempted service, etc:

UNITED STATES DISTRICT COURT
for the

_____ District of _____

Plaintiff(s)

v.

Civil Action No.

Defendant(s)

SUMMONS IN A CIVIL ACTION

To: (*Defendant's name and address*)

A lawsuit has been filed against you.

Within 21 days after service of this summons on you (not counting the day you received it) — or 60 days if you are the United States or a United States agency, or an officer or employee of the United States described in Fed. R. Civ. P. 12 (a)(2) or (3) — you must serve on the plaintiff an answer to the attached complaint or a motion under Rule 12 of the Federal Rules of Civil Procedure. The answer or motion must be served on the plaintiff or plaintiff's attorney, whose name and address are:

If you fail to respond, judgment by default will be entered against you for the relief demanded in the complaint. You also must file your answer or motion with the court.

CLERK OF COURT

Date: _____

Signature of Clerk or Deputy Clerk

Civil Action No. _____

PROOF OF SERVICE

(This section should not be filed with the court unless required by Fed. R. Civ. P. 4 (l))

This summons for (*name of individual and title, if any*) _____
was received by me on (*date*) _____.

- I personally served the summons on the individual at (*place*) _____
on (*date*) _____; or
- I left the summons at the individual's residence or usual place of abode with (*name*) _____,
a person of suitable age and discretion who resides there,
on (*date*) _____, and mailed a copy to the individual's last known address; or
- I served the summons on (*name of individual*) _____, who is
designated by law to accept service of process on behalf of (*name of organization*) _____
on (*date*) _____; or
- I returned the summons unexecuted because _____; or
- Other (*specify*): _____

My fees are \$ _____ for travel and \$ _____ for services, for a total of \$ _____.

I declare under penalty of perjury that this information is true.

Date: _____

Server's signature

_____ *Printed name and title*

_____ *Server's address*

Additional information regarding attempted service, etc:

UNITED STATES DISTRICT COURT
for the

_____ District of _____

Plaintiff(s)

v.

Civil Action No.

Defendant(s)

SUMMONS IN A CIVIL ACTION

To: (*Defendant's name and address*)

A lawsuit has been filed against you.

Within 21 days after service of this summons on you (not counting the day you received it) — or 60 days if you are the United States or a United States agency, or an officer or employee of the United States described in Fed. R. Civ. P. 12 (a)(2) or (3) — you must serve on the plaintiff an answer to the attached complaint or a motion under Rule 12 of the Federal Rules of Civil Procedure. The answer or motion must be served on the plaintiff or plaintiff's attorney, whose name and address are:

If you fail to respond, judgment by default will be entered against you for the relief demanded in the complaint. You also must file your answer or motion with the court.

CLERK OF COURT

Date: _____

Signature of Clerk or Deputy Clerk

Civil Action No. _____

PROOF OF SERVICE

(This section should not be filed with the court unless required by Fed. R. Civ. P. 4 (l))

This summons for (*name of individual and title, if any*) _____
was received by me on (*date*) _____.

- I personally served the summons on the individual at (*place*) _____
on (*date*) _____; or
- I left the summons at the individual's residence or usual place of abode with (*name*) _____,
a person of suitable age and discretion who resides there,
on (*date*) _____, and mailed a copy to the individual's last known address; or
- I served the summons on (*name of individual*) _____, who is
designated by law to accept service of process on behalf of (*name of organization*) _____
on (*date*) _____; or
- I returned the summons unexecuted because _____; or
- Other (*specify*): _____

My fees are \$ _____ for travel and \$ _____ for services, for a total of \$ _____.

I declare under penalty of perjury that this information is true.

Date: _____

Server's signature

_____ *Printed name and title*

_____ *Server's address*

Additional information regarding attempted service, etc:

UNITED STATES DISTRICT COURT
for the

_____ District of _____

Plaintiff(s)

v.

Civil Action No.

Defendant(s)

SUMMONS IN A CIVIL ACTION

To: (*Defendant's name and address*)

A lawsuit has been filed against you.

Within 21 days after service of this summons on you (not counting the day you received it) — or 60 days if you are the United States or a United States agency, or an officer or employee of the United States described in Fed. R. Civ. P. 12 (a)(2) or (3) — you must serve on the plaintiff an answer to the attached complaint or a motion under Rule 12 of the Federal Rules of Civil Procedure. The answer or motion must be served on the plaintiff or plaintiff's attorney, whose name and address are:

If you fail to respond, judgment by default will be entered against you for the relief demanded in the complaint. You also must file your answer or motion with the court.

CLERK OF COURT

Date: _____

Signature of Clerk or Deputy Clerk

Civil Action No. _____

PROOF OF SERVICE

(This section should not be filed with the court unless required by Fed. R. Civ. P. 4 (l))

This summons for (*name of individual and title, if any*) _____
was received by me on (*date*) _____.

- I personally served the summons on the individual at (*place*) _____
on (*date*) _____; or
- I left the summons at the individual's residence or usual place of abode with (*name*) _____,
_____, a person of suitable age and discretion who resides there,
on (*date*) _____, and mailed a copy to the individual's last known address; or
- I served the summons on (*name of individual*) _____, who is
designated by law to accept service of process on behalf of (*name of organization*) _____
on (*date*) _____; or
- I returned the summons unexecuted because _____; or
- Other (*specify*): _____

My fees are \$ _____ for travel and \$ _____ for services, for a total of \$ _____.

I declare under penalty of perjury that this information is true.

Date: _____

Server's signature

_____ *Printed name and title*

_____ *Server's address*

Additional information regarding attempted service, etc:

UNITED STATES DISTRICT COURT
for the

_____ District of _____

Plaintiff(s)

v.

Civil Action No.

Defendant(s)

SUMMONS IN A CIVIL ACTION

To: (*Defendant's name and address*)

A lawsuit has been filed against you.

Within 21 days after service of this summons on you (not counting the day you received it) — or 60 days if you are the United States or a United States agency, or an officer or employee of the United States described in Fed. R. Civ. P. 12 (a)(2) or (3) — you must serve on the plaintiff an answer to the attached complaint or a motion under Rule 12 of the Federal Rules of Civil Procedure. The answer or motion must be served on the plaintiff or plaintiff's attorney, whose name and address are:

If you fail to respond, judgment by default will be entered against you for the relief demanded in the complaint. You also must file your answer or motion with the court.

CLERK OF COURT

Date: _____

Signature of Clerk or Deputy Clerk

Civil Action No. _____

PROOF OF SERVICE

(This section should not be filed with the court unless required by Fed. R. Civ. P. 4 (l))

This summons for (*name of individual and title, if any*) _____
was received by me on (*date*) _____.

- I personally served the summons on the individual at (*place*) _____
on (*date*) _____; or
- I left the summons at the individual's residence or usual place of abode with (*name*) _____,
a person of suitable age and discretion who resides there,
on (*date*) _____, and mailed a copy to the individual's last known address; or
- I served the summons on (*name of individual*) _____, who is
designated by law to accept service of process on behalf of (*name of organization*) _____
on (*date*) _____; or
- I returned the summons unexecuted because _____; or
- Other (*specify*): _____

My fees are \$ _____ for travel and \$ _____ for services, for a total of \$ _____.

I declare under penalty of perjury that this information is true.

Date: _____

Server's signature

_____ *Printed name and title*

_____ *Server's address*

Additional information regarding attempted service, etc:

UNITED STATES DISTRICT COURT
for the

_____ District of _____

Plaintiff(s)

v.

Defendant(s)

Civil Action No.

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)
)
)

SUMMONS IN A CIVIL ACTION

To: (*Defendant's name and address*)

A lawsuit has been filed against you.

Within 21 days after service of this summons on you (not counting the day you received it) — or 60 days if you are the United States or a United States agency, or an officer or employee of the United States described in Fed. R. Civ. P. 12 (a)(2) or (3) — you must serve on the plaintiff an answer to the attached complaint or a motion under Rule 12 of the Federal Rules of Civil Procedure. The answer or motion must be served on the plaintiff or plaintiff's attorney, whose name and address are:

If you fail to respond, judgment by default will be entered against you for the relief demanded in the complaint. You also must file your answer or motion with the court.

CLERK OF COURT

Date: _____

Signature of Clerk or Deputy Clerk

Civil Action No. _____

PROOF OF SERVICE

(This section should not be filed with the court unless required by Fed. R. Civ. P. 4 (l))

This summons for (*name of individual and title, if any*) _____
was received by me on (*date*) _____.

- I personally served the summons on the individual at (*place*) _____
on (*date*) _____; or
- I left the summons at the individual's residence or usual place of abode with (*name*) _____,
a person of suitable age and discretion who resides there,
on (*date*) _____, and mailed a copy to the individual's last known address; or
- I served the summons on (*name of individual*) _____, who is
designated by law to accept service of process on behalf of (*name of organization*) _____
on (*date*) _____; or
- I returned the summons unexecuted because _____; or
- Other (*specify*): _____

My fees are \$ _____ for travel and \$ _____ for services, for a total of \$ _____.

I declare under penalty of perjury that this information is true.

Date: _____

Server's signature

_____ *Printed name and title*

_____ *Server's address*

Additional information regarding attempted service, etc:

UNITED STATES DISTRICT COURT
for the

_____ District of _____

Plaintiff(s)

v.

Civil Action No.

Defendant(s)

SUMMONS IN A CIVIL ACTION

To: (*Defendant's name and address*)

A lawsuit has been filed against you.

Within 21 days after service of this summons on you (not counting the day you received it) — or 60 days if you are the United States or a United States agency, or an officer or employee of the United States described in Fed. R. Civ. P. 12 (a)(2) or (3) — you must serve on the plaintiff an answer to the attached complaint or a motion under Rule 12 of the Federal Rules of Civil Procedure. The answer or motion must be served on the plaintiff or plaintiff's attorney, whose name and address are:

If you fail to respond, judgment by default will be entered against you for the relief demanded in the complaint. You also must file your answer or motion with the court.

CLERK OF COURT

Date: _____

Signature of Clerk or Deputy Clerk

Civil Action No. _____

PROOF OF SERVICE

(This section should not be filed with the court unless required by Fed. R. Civ. P. 4 (l))

This summons for (*name of individual and title, if any*) _____
was received by me on (*date*) _____.

- I personally served the summons on the individual at (*place*) _____
on (*date*) _____; or
- I left the summons at the individual's residence or usual place of abode with (*name*) _____,
a person of suitable age and discretion who resides there,
on (*date*) _____, and mailed a copy to the individual's last known address; or
- I served the summons on (*name of individual*) _____, who is
designated by law to accept service of process on behalf of (*name of organization*) _____
on (*date*) _____; or
- I returned the summons unexecuted because _____; or
- Other (*specify*): _____

My fees are \$ _____ for travel and \$ _____ for services, for a total of \$ _____.

I declare under penalty of perjury that this information is true.

Date: _____

Server's signature

_____ *Printed name and title*

_____ *Server's address*

Additional information regarding attempted service, etc:

UNITED STATES DISTRICT COURT
for the

_____ District of _____

Plaintiff(s)

v.

Civil Action No.

Defendant(s)

SUMMONS IN A CIVIL ACTION

To: (*Defendant's name and address*)

A lawsuit has been filed against you.

Within 21 days after service of this summons on you (not counting the day you received it) — or 60 days if you are the United States or a United States agency, or an officer or employee of the United States described in Fed. R. Civ. P. 12 (a)(2) or (3) — you must serve on the plaintiff an answer to the attached complaint or a motion under Rule 12 of the Federal Rules of Civil Procedure. The answer or motion must be served on the plaintiff or plaintiff's attorney, whose name and address are:

If you fail to respond, judgment by default will be entered against you for the relief demanded in the complaint. You also must file your answer or motion with the court.

CLERK OF COURT

Date: _____

Signature of Clerk or Deputy Clerk

Civil Action No. _____

PROOF OF SERVICE

(This section should not be filed with the court unless required by Fed. R. Civ. P. 4 (l))

This summons for (*name of individual and title, if any*) _____
was received by me on (*date*) _____.

- I personally served the summons on the individual at (*place*) _____
on (*date*) _____; or
- I left the summons at the individual's residence or usual place of abode with (*name*) _____,
a person of suitable age and discretion who resides there,
on (*date*) _____, and mailed a copy to the individual's last known address; or
- I served the summons on (*name of individual*) _____, who is
designated by law to accept service of process on behalf of (*name of organization*) _____
on (*date*) _____; or
- I returned the summons unexecuted because _____; or
- Other (*specify*): _____

My fees are \$ _____ for travel and \$ _____ for services, for a total of \$ _____.

I declare under penalty of perjury that this information is true.

Date: _____

Server's signature

_____ *Printed name and title*

_____ *Server's address*

Additional information regarding attempted service, etc:

UNITED STATES DISTRICT COURT
for the

_____ District of _____

Plaintiff(s)

v.

Civil Action No.

Defendant(s)

SUMMONS IN A CIVIL ACTION

To: (*Defendant's name and address*)

A lawsuit has been filed against you.

Within 21 days after service of this summons on you (not counting the day you received it) — or 60 days if you are the United States or a United States agency, or an officer or employee of the United States described in Fed. R. Civ. P. 12 (a)(2) or (3) — you must serve on the plaintiff an answer to the attached complaint or a motion under Rule 12 of the Federal Rules of Civil Procedure. The answer or motion must be served on the plaintiff or plaintiff's attorney, whose name and address are:

If you fail to respond, judgment by default will be entered against you for the relief demanded in the complaint. You also must file your answer or motion with the court.

CLERK OF COURT

Date: _____

Signature of Clerk or Deputy Clerk

Civil Action No. _____

PROOF OF SERVICE

(This section should not be filed with the court unless required by Fed. R. Civ. P. 4 (l))

This summons for (*name of individual and title, if any*) _____
was received by me on (*date*) _____.

- I personally served the summons on the individual at (*place*) _____
on (*date*) _____; or
- I left the summons at the individual's residence or usual place of abode with (*name*) _____,
_____, a person of suitable age and discretion who resides there,
on (*date*) _____, and mailed a copy to the individual's last known address; or
- I served the summons on (*name of individual*) _____, who is
designated by law to accept service of process on behalf of (*name of organization*) _____
on (*date*) _____; or
- I returned the summons unexecuted because _____; or
- Other (*specify*): _____

My fees are \$ _____ for travel and \$ _____ for services, for a total of \$ _____.

I declare under penalty of perjury that this information is true.

Date: _____

Server's signature

Printed name and title

Server's address

Additional information regarding attempted service, etc:

UNITED STATES DISTRICT COURT
for the

_____ District of _____

Plaintiff(s)

v.

Civil Action No.

Defendant(s)

SUMMONS IN A CIVIL ACTION

To: (*Defendant's name and address*)

A lawsuit has been filed against you.

Within 21 days after service of this summons on you (not counting the day you received it) — or 60 days if you are the United States or a United States agency, or an officer or employee of the United States described in Fed. R. Civ. P. 12 (a)(2) or (3) — you must serve on the plaintiff an answer to the attached complaint or a motion under Rule 12 of the Federal Rules of Civil Procedure. The answer or motion must be served on the plaintiff or plaintiff's attorney, whose name and address are:

If you fail to respond, judgment by default will be entered against you for the relief demanded in the complaint. You also must file your answer or motion with the court.

CLERK OF COURT

Date: _____

Signature of Clerk or Deputy Clerk

Civil Action No. _____

PROOF OF SERVICE

(This section should not be filed with the court unless required by Fed. R. Civ. P. 4 (l))

This summons for (*name of individual and title, if any*) _____
was received by me on (*date*) _____.

- I personally served the summons on the individual at (*place*) _____
on (*date*) _____; or
- I left the summons at the individual's residence or usual place of abode with (*name*) _____,
a person of suitable age and discretion who resides there,
on (*date*) _____, and mailed a copy to the individual's last known address; or
- I served the summons on (*name of individual*) _____, who is
designated by law to accept service of process on behalf of (*name of organization*) _____
on (*date*) _____; or
- I returned the summons unexecuted because _____; or
- Other (*specify*): _____

My fees are \$ _____ for travel and \$ _____ for services, for a total of \$ _____.

I declare under penalty of perjury that this information is true.

Date: _____

Server's signature

_____ *Printed name and title*

_____ *Server's address*

Additional information regarding attempted service, etc:

UNITED STATES DISTRICT COURT
for the

_____ District of _____

Plaintiff(s)

v.

Civil Action No.

Defendant(s)

SUMMONS IN A CIVIL ACTION

To: (*Defendant's name and address*)

A lawsuit has been filed against you.

Within 21 days after service of this summons on you (not counting the day you received it) — or 60 days if you are the United States or a United States agency, or an officer or employee of the United States described in Fed. R. Civ. P. 12 (a)(2) or (3) — you must serve on the plaintiff an answer to the attached complaint or a motion under Rule 12 of the Federal Rules of Civil Procedure. The answer or motion must be served on the plaintiff or plaintiff's attorney, whose name and address are:

If you fail to respond, judgment by default will be entered against you for the relief demanded in the complaint. You also must file your answer or motion with the court.

CLERK OF COURT

Date: _____

Signature of Clerk or Deputy Clerk

Civil Action No. _____

PROOF OF SERVICE

(This section should not be filed with the court unless required by Fed. R. Civ. P. 4 (l))

This summons for (*name of individual and title, if any*) _____
was received by me on (*date*) _____.

- I personally served the summons on the individual at (*place*) _____
on (*date*) _____; or
- I left the summons at the individual's residence or usual place of abode with (*name*) _____,
a person of suitable age and discretion who resides there,
on (*date*) _____, and mailed a copy to the individual's last known address; or
- I served the summons on (*name of individual*) _____, who is
designated by law to accept service of process on behalf of (*name of organization*) _____
on (*date*) _____; or
- I returned the summons unexecuted because _____; or
- Other (*specify*): _____

My fees are \$ _____ for travel and \$ _____ for services, for a total of \$ _____.

I declare under penalty of perjury that this information is true.

Date: _____

Server's signature

_____ *Printed name and title*

_____ *Server's address*

Additional information regarding attempted service, etc:

UNITED STATES DISTRICT COURT
for the

_____ District of _____

Plaintiff(s)

v.

Civil Action No.

Defendant(s)

SUMMONS IN A CIVIL ACTION

To: (*Defendant's name and address*)

A lawsuit has been filed against you.

Within 21 days after service of this summons on you (not counting the day you received it) — or 60 days if you are the United States or a United States agency, or an officer or employee of the United States described in Fed. R. Civ. P. 12 (a)(2) or (3) — you must serve on the plaintiff an answer to the attached complaint or a motion under Rule 12 of the Federal Rules of Civil Procedure. The answer or motion must be served on the plaintiff or plaintiff's attorney, whose name and address are:

If you fail to respond, judgment by default will be entered against you for the relief demanded in the complaint. You also must file your answer or motion with the court.

CLERK OF COURT

Date: _____

Signature of Clerk or Deputy Clerk

Civil Action No. _____

PROOF OF SERVICE

(This section should not be filed with the court unless required by Fed. R. Civ. P. 4 (l))

This summons for (*name of individual and title, if any*) _____
was received by me on (*date*) _____.

- I personally served the summons on the individual at (*place*) _____
on (*date*) _____; or
- I left the summons at the individual's residence or usual place of abode with (*name*) _____,
a person of suitable age and discretion who resides there,
on (*date*) _____, and mailed a copy to the individual's last known address; or
- I served the summons on (*name of individual*) _____, who is
designated by law to accept service of process on behalf of (*name of organization*) _____
on (*date*) _____; or
- I returned the summons unexecuted because _____; or
- Other (*specify*): _____

My fees are \$ _____ for travel and \$ _____ for services, for a total of \$ _____.

I declare under penalty of perjury that this information is true.

Date: _____

Server's signature

_____ *Printed name and title*

_____ *Server's address*

Additional information regarding attempted service, etc: